

House Study Bill 277

HOUSE FILE _____
BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL BY
CHAIRPERSON SHOMSHOR)

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act allowing the department of revenue to subpoena certain
2 customer records of individuals owing taxes, penalties, or
3 interest.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
5 TLSB 2511HC 83
6 tw/mg:sc/8

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1 1 Section 1. Section 421.17, Code 2009, is amended by adding
1 2 the following new subsection:
1 3 NEW SUBSECTION. 31. a. Notwithstanding any provisions of
1 4 law making such information confidential, to subpoena certain
1 5 records held by public utilities, cable or other television
1 6 companies, cellular telephone companies, and internet service
1 7 providers with respect to an individual who owes taxes,
1 8 penalties, or interest imposed by the state and administered
1 9 by the department.
1 10 b. The records the department may subpoena include but are
1 11 not limited to the name and address of the individual and the
1 12 name and address of the employer of the individual, as such
1 13 information appears in customer records, and the cellular
1 14 telephone number of the individual appearing in the customer
1 15 records of a cellular telephone company.
1 16 c. If the records are maintained in automated systems or
1 17 databases, the department shall be provided access to the
1 18 automated systems or databases.
1 19 d. The burden of showing reasonable cause to believe that
1 20 the documents or records sought by the subpoena are necessary
1 21 to assist the department under this subsection shall be upon
1 22 the director.

EXPLANATION

1 24 This bill allows the department of revenue to subpoena
1 25 certain records held by public utilities, cable or other
1 26 television companies, cellular telephone companies, and
1 27 internet service providers. The records that may be
1 28 subpoenaed pertain to individuals who owe taxes, penalties, or
1 29 interest to the department.

1 30 The records the department may subpoena include the name
1 31 and address of the individual and the name and address of the
1 32 individual's employer, as that information appears in customer
1 33 records, and the cellular telephone number of the individual
1 34 appearing in the customer records of a cellular telephone
1 35 company.

2 1 The director has the burden of showing reasonable cause to
2 2 subpoena the records.

2 3 LSB 2511HC 83

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